

**CALIFORNIA HIGH-SPEED RAIL AUTHORITY
DUTY STATEMENT**

PARF #46-9-103

CLASSIFICATION TITLE Staff Management Auditor (Specialist), State Controller's Office	OFFICE/BRANCH Audit	LOCATION Sacramento
WORKING TITLE Audit Specialist	POSITION 311-001-4155-001	EFFECTIVE DATE 03/01/19

GENERAL STATEMENT:

Under the general direction of the California High-Speed Rail Authority's (Authority) Senior Management Auditor, the Staff Management Auditor (Specialist), State Controller's Office (Audit Specialist) is responsible for conducting the most complex, sensitive audit assignments of the high-speed rail project's programs, management processes and practices, contracts, and funds. The Audit Specialist independently conducts complex financial, compliance, and performance audits to ensure that state and federal resources of the high-speed rail program are properly expended and managed in accordance with state and federal laws, regulations and guidelines.

TYPICAL DUTIES:

All work is to be accomplished in accordance with State and federal rules, regulations, and guidelines, Generally Accepted Governmental Audit Standards (GAGAS)/International Standards for the Professional Practice of Internal Auditing (ISPPA).

Percentage	Job Description
Essential (E)/Marginal (M)	

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| 40% (E) | Performs a variety of the most complex and comprehensive audits of the Authority, other State and local government agencies or commercial contractors. As a lead auditor, plan, coordinate and conduct audit assignments to ensure compliance with applicable auditing standards. Assess the sufficiency of audit work performed and ensure audit conclusions and/or opinions address audit objectives established by management. |
| 40% (E) | <p>In order to ensure statutory and regulatory provisions requiring adherence to specific guidelines and documentation are met, acts as an independent fiscal, performance and compliance reviewer for the Authority.</p> <ul style="list-style-type: none">• Leads routine and special reviews of plans, programs, and activities of the Authority's operations.• Conducts reviews and examines organizational policies and procedures for efficiency and effectiveness to ensure that programs are accomplishing stated goals and outcomes.• Ensures that systems of administrative and operational controls comply with accepted internal control standards and function to safeguard Authority resources.• Reviews accounts, records and reports of Authority operations and evaluates their compliance with state and federal rules and regulations. |

- Provides technical consultative services and makes recommendations to the executive staff for revising and modifying operational procedures to ensure that effective internal controls are in place.
- 5% (E) Evaluates and applies federal and State laws, regulations, legal opinions, and/or legislation applicable to the most complex audit assignments of the Authority's organizational operations.
- 5% (E) In order to ensure audit recommendations are implemented in a timely manner:
 - Consults with Authority staff and management to assist them in addressing audit recommendations, appraise performance and accomplishments and evaluate the effectiveness of operations in terms of resources available to the agency.
 - Monitors management actions taken to ensure that recommendations are implemented.
 - Assists Senior Management Auditor in reporting corrective actions implemented to external audit entities.
- 10% (M) Administrative functions including travel claims, staff meetings, continuous improvement and performance excellence meetings.

SUPERVISION EXERCISED OVER OTHERS:

This position does not supervise other employees, but may provide guidance or act as a lead for less experienced staff.

KNOWLEDGE AND ABILITIES (Per California State Personnel Board Specification):

Knowledge of: Elementary statistics; organization and management in government and/or private sector business; current trends in government management; principles of electronic data processing, uniform accounting principles, financial organization, and procedures of the State of California; and policies, rules, and regulations of the State Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies, as they relate to State agency and private sector financial program management activities.

Ability to: Conduct financial compliance and/or management audit duties of a variety of State departments, governmental jurisdictions, and private businesses; complete comprehensive investigations of accounting, financial, and business organization procedures and recommend solutions to problems and issues; analyze accounting/financial management audit studies.

SPECIAL PERSONAL CHARACTERISTICS:

Ability to qualify for a fidelity bond. Willingness to travel and work away from the headquarters office.

DESIRABLE QUALIFICATIONS

- Working familiarity of internal auditing standards (Red Book), Governmental Auditing Standards (Yellow Book) and other appropriate standards used in performing financial, compliance, and performance audits/reviews of government programs.
- Knowledge of Code of Federal Regulations, Title 48, Part 31 and Title 49, Part 18.
- Knowledge of contracting laws, regulations, and practices;

- Knowledge of California general obligation bond principles and practices.
- Understanding of organization and management of State government and agencies.
- Understanding of program planning and evaluation.
- Knowledge of generally accepted auditing techniques, including performance, financial, and compliance auditing.
- Ability to apply methods of auditing, including through information technology systems.
- Knowledge of accounting systems and knowledge of contract invoicing and billing, including overhead cost rates.
- Ability to apply probability sampling to auditing.
- Knowledge of internal controls and risk assessment concepts.
- Accepts constructive criticism
- Ability to write effectively in narrative form
- Ability to work independently and as part of a team
- Takes initiative, self-starter
- Ability to work effectively with top level manager of State agencies and other organizations.
- Ability to effectively communicate to groups and individuals on technical issues; plan, analyze, and translate technical results into oral or written format understandable for non-auditors.
- Ability to assimilate and evaluate technical and procedural input from various sources.
- Ability to develop alternative courses of action and make objective recommendations;
- Experience in applying appropriate professional auditing standards. Proficiency with the following information technology tools: Microsoft (MS) Word, Excel, Internet Explorer and Outlook.

CONSEQUENCE OF ERROR/RESPONSIBILITY FOR DECISIONS:

Errors may have a significant impact on the internal and external operations of the Authority. The incumbent should exercise a high degree of initiative, independent judgment, and confidentiality in regularly performing the duties of a Staff Management Auditor (Specialist), State Controller's Office.

PUBLIC AND INTERNAL CONTACTS:

Maintains professional working relationships with contractors, local government staff, outside entities, and private consultants, as well as with the Authority Board of Directors, Executive Management and other Authority personnel.

PHYSICAL, MENTAL, AND EMOTIONAL ABILITIES:

Develop and maintain cooperative working relationships. Must deal effectively with pressure; maintain focus and intensity yet remain optimistic and persistent. Create and maintain a work environment that encourages creative thinking and innovation. Enable others to acquire the tools and support they need to perform well. Develop new insights into situations and apply innovative solutions to make organizational improvements. Create and sustain an organizational culture, which encourages others to provide the quality of service essential to high performance. Consider and respond appropriately to the needs, feelings, and capabilities of different people in different situations, is tactful and treats others with respect. Adjust rapidly to new situations warranting attention and resolution.

WORK ENVIRONMENT:

While at their base operation, employees will work in a climate-controlled office under artificial lighting but may be required to travel within the state, to meet with customers, or attend meetings/conferences. May be required to sit for long periods using a keyboard and video display terminal.

I have read, and understand the duties listed above and can perform them either with or without reasonable accommodation. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

Name of Employee: _____

Signature:	Date:
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I have discussed the duties with and provided a copy of this duty statement to the employee named above.

Name of Supervisor: _____

Signature:	Date:
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